

## CITY OF ROCHESTER, MINNESOTA

**MUNICIPAL RECREATION SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND**  
**CHANGES IN FUND BALANCE - BUDGET AND ACTUAL**

*For the Year Ended December 31, 2000*

*With Comparative Amounts For the Year Ended December 31, 1999*

	Final Budget 2000	Actual 2000	Variance- Favorable (Unfavorable)	Actual 1999
GENERAL PROPERTY TAXES	\$3,035,403	\$3,016,130	(\$19,273)	\$2,709,451
SPECIAL ASSESSMENTS				451
INTERGOVERNMENTAL REVENUES:				
Shared state taxes:				
HACA	734,156	737,581	3,425	737,322
PERA aid	18,562	18,562		18,562
Independent School District 535	19,659	19,659		49,134
Olmsted County	7,777		(7,777)	5,438
State grants				8,483
Total Intergovernmental Revenues	780,154	775,802	(4,352)	818,939
CHARGES FOR SERVICES:				
Mayo Civic Center	1,297,614	1,489,620	192,006	1,259,990
Golf	1,275,710	1,275,851	141	1,154,632
Swimming pools	115,950	116,034	84	134,205
Recreation	321,200	322,227	1,027	315,768
Tennis Center	10,300	9,480	(820)	9,753
Graham Arenas	313,300	376,684	63,384	337,468
Volleyball Center	183,000	138,047	(44,953)	121,963
Recreation Center	525,329	556,743	31,414	600,469
Park programs	57,600	77,810	20,210	75,810
Plummer House	45,000	45,419	419	40,092
Total Charges for Services	4,145,003	4,407,915	262,912	4,050,150
MISCELLANEOUS REVENUES:				
Interest earnings	100,000	135,786	35,786	123,526
Net increase (decrease) in the fair value of investments		58,600	58,600	(63,660)
Private sources and other	26,928	42,485	15,557	45,673
Total Miscellaneous Revenues	126,928	236,871	109,943	105,539
Total Revenues	8,087,488	8,436,718	349,230	7,684,530
OTHER FINANCING SOURCES:				
Operating transfers in:				
Capital project funds	272,980	250,262	(22,718)	331,356
Total Revenues and Other Financing Sources	\$8,360,468	\$8,686,980	\$326,512	\$8,015,886

Continued

## CITY OF ROCHESTER, MINNESOTA

**MUNICIPAL RECREATION SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)**

*For the Year Ended December 31, 2000*

*With Comparative Amounts For the Year Ended December 31, 1999*

	Final Budget 2000	Actual 2000	Variance- Favorable (Unfavorable)	Actual 1999
<b>PARK AND RECREATION:</b>				
Administration:				
Employee services	\$275,925	\$272,691	\$3,234	\$263,359
Contractual services	17,820	21,904	(4,084)	22,134
Materials and supplies	5,000	3,655	1,345	4,038
Other charges	5,202	4,846	356	4,185
Total	<u>303,947</u>	<u>303,096</u>	<u>851</u>	<u>293,716</u>
Recreation Department:				
Employee services	390,188	391,570	(1,382)	381,585
Contractual services	61,705	71,020	(9,315)	62,342
Materials and supplies	40,960	30,347	10,613	37,302
Other charges	1,796	1,740	56	1,497
Allocated to other activities	(18,258)	(18,309)	51	(34,540)
Total	<u>476,391</u>	<u>476,368</u>	<u>23</u>	<u>448,186</u>
Golf:				
Employee services	832,485	829,314	3,171	714,367
Contractual services	155,204	140,243	14,961	128,056
Materials and supplies	99,351	114,000	(14,649)	112,121
Other charges	100,836	102,950	(2,114)	90,785
Capital outlay	12,500	15,280	(2,780)	9,539
Total	<u>1,200,376</u>	<u>1,201,787</u>	<u>(1,411)</u>	<u>1,054,868</u>
Tennis Center:				
Employee services	25,370	26,672	(1,302)	24,477
Contractual services	9,815	9,584	231	8,314
Materials and supplies	3,450	3,994	(544)	2,495
Total	<u>38,635</u>	<u>44,874</u>	<u>(6,239)</u>	<u>35,286</u>
Volleyball Center:				
Employee services	60,452	46,153	14,299	41,970
Contractual services	128,391	121,983	6,408	174,819
Materials and supplies	5,900	6,407	(507)	2,350
Other charges	274	2,823	(2,549)	1,092
Total	<u>195,017</u>	<u>177,366</u>	<u>17,651</u>	<u>220,231</u>
Swimming Pools:				
Employee services	106,678	113,529	(6,851)	99,354
Contractual services	51,650	51,990	(340)	42,888
Materials and supplies	14,650	18,648	(3,998)	34,978
Other charges	1,000	669	331	791
Capital outlay				2,008
Total	<u>173,978</u>	<u>184,836</u>	<u>(10,858)</u>	<u>180,019</u>

## CITY OF ROCHESTER, MINNESOTA

**MUNICIPAL RECREATION SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)**

*For the Year Ended December 31, 2000*

*With Comparative Amounts For the Year Ended December 31, 1999*

	Final Budget 2000	Actual 2000	Variance- Favorable (Unfavorable)	Actual 1999
PARK AND RECREATION: (continued)				
Graham Arenas:				
Employee services	\$113,865	\$128,955	(\$15,090)	\$119,221
Contractual services	167,680	147,373	20,307	138,483
Materials and supplies	19,560	24,795	(5,235)	24,210
Other charges	27,750	27,881	(131)	27,144
Total	<u>328,855</u>	<u>329,004</u>	<u>(149)</u>	<u>309,058</u>
Park:				
Employee services	1,685,968	1,599,844	86,124	1,549,700
Contractual services	413,151	448,666	(35,515)	364,384
Materials and supplies	195,130	246,389	(51,259)	235,057
Other charges	174,623	186,616	(11,993)	177,172
Capital outlay	13,200	5,765	7,435	11,155
Allocated to other activities	(60,000)	(101,686)	41,686	(157,745)
Total	<u>2,422,072</u>	<u>2,385,594</u>	<u>36,478</u>	<u>2,179,723</u>
Plummer House:				
Employee services	6,459	4,226	2,233	3,558
Contractual services	37,125	39,303	(2,178)	28,287
Materials and supplies	3,848	6,715	(2,867)	6,670
Capital outlay	4,000		4,000	10,464
Total	<u>51,432</u>	<u>50,244</u>	<u>1,188</u>	<u>48,979</u>
Recreation Center:				
Employee services	536,487	525,275	11,212	516,358
Contractual services	444,715	442,382	2,333	369,912
Materials and supplies	70,350	83,002	(12,652)	74,279
Other charges	6,939	6,402	537	6,674
Capital outlay				1,005
Total	<u>1,058,491</u>	<u>1,057,061</u>	<u>1,430</u>	<u>968,228</u>
Flood Control Maintenance:				
Employee services	34,544	18,012	16,532	30,071
Contractual services	184,056	184,906	(850)	252,416
Materials and supplies	31,588	23,872	7,716	27,366
Other charges	27,029	22,730	4,299	21,502
Total	<u>277,217</u>	<u>249,520</u>	<u>27,697</u>	<u>331,355</u>

Continued

## CITY OF ROCHESTER, MINNESOTA

**MUNICIPAL RECREATION SYSTEM FUND**  
**STATEMENT OF REVENUES, EXPENDITURES AND CHANGES**  
**IN FUND BALANCE - BUDGET AND ACTUAL (CONTINUED)**

*For the Year Ended December 31, 2000*

*With Comparative Amounts For the Year Ended December 31, 1999*

	<u>Final Budget 2000</u>	<u>Actual 2000</u>	<u>Variance- Favorable (Unfavorable)</u>	<u>Actual 1999</u>
PARK AND RECREATION: (continued)				
Mayo Civic Center:				
Employee services	\$1,021,153	\$1,027,846	(\$6,693)	\$925,993
Contractual services	689,314	664,895	24,419	606,463
Materials and supplies	61,425	65,556	(4,131)	56,265
Other charges	12,514	22,886	(10,372)	13,877
Capital outlay				1,251
Total	<u>1,784,406</u>	<u>1,781,183</u>	<u>3,223</u>	<u>1,603,849</u>
Mayo Civic Center Promotional Fund:				
Contractual services	56,426	29,949	26,477	4,684
Other charges		24	(24)	
Total	<u>56,426</u>	<u>29,973</u>	<u>26,453</u>	<u>4,684</u>
Total Expenditures	<u>8,367,243</u>	<u>8,270,906</u>	<u>96,337</u>	<u>7,678,182</u>
OTHER FINANCING USES:				
Operating transfers out:				
Capital project funds	<u>979,065</u>	<u>974,065</u>	<u>5,000</u>	<u>642,909</u>
Total Expenditures and Other Financing Uses	<u>9,346,308</u>	<u>9,244,971</u>	<u>101,337</u>	<u>8,321,091</u>
Excess (Deficit) Financing Sources Over Uses	(985,840)	(557,991)	427,849	(305,205)
Fund Balance - January 1	<u>2,702,412</u>	<u>2,702,412</u>		<u>3,007,617</u>
Fund Balance - December 31	<u><u>\$1,716,572</u></u>	<u><u>\$2,144,421</u></u>	<u><u>\$427,849</u></u>	<u><u>\$2,702,412</u></u>